

---

# Prentice Hall Federal Taxation 2014 Solutions Manual

Right here, we have countless ebook Prentice Hall Federal Taxation 2014 Solutions Manual and collections to check out. We additionally offer variant types and next type of the books to browse. The gratifying book, fiction, history, novel, scientific research, as skillfully as various extra sorts of books are readily nearby here.

As this Prentice Hall Federal Taxation 2014 Solutions Manual, it ends up monster one of the favored books Prentice Hall Federal Taxation 2014 Solutions Manual collections that we have. This is why you remain in the best website to see the unbelievable ebook to have.



**Prentice Hall's Federal Taxation 2015 Corporations, Partnerships, Estates and Trusts Plus NEW MyAccountingLab with Pearson EText -- Access Card Package** Prentice Hall

The Routledge Companion to Accounting History presents a single-volume synthesis of research in this expanding field, exploring and analysing accounting from ancient civilizations to the modern day. No longer perceived as the narrow study of how a mysterious technique was used in past, the scope of accounting history has widened substantially. This revised and updated volume moves beyond the history of accounting technologies, accounting theories and practices and the accountants who applied them. Expert contributors from around the world explore the

interfaces between accounting and the economy, society, culture and the polity. Accounting history is shown to offer important insights into such disparate phenomena as the evolution of capitalism, control of labour, gender and family relationships, racial exploitation, the operation of religious organisations, and the functioning of the state.

Illuminating the foundation and development of accounting systems, this updated, classic book opens the field to a new generation of accounting scholars and historians around the world. Prentice Hall's Federal Taxation 2014 Individuals Pearson College Division

For any first course in Federal Taxation at the undergraduate or MBA level. The Rupert/Pope/Anderson series is unsurpassed in blending technical aspects of the most recent federal taxation mandates with maximum readability and relevance for students. MyAccountingLab® for Prentice Hall's Federal Taxation 2015 is a total learning package. MyAccountingLab is an online homework, tutorial, and assessment program that truly engages students in learning. It helps students better prepare for

class, quizzes, and exams—resulting in better performance in the course—and provides educators a dynamic set of tools for gauging individual and class progress.

Teaching and Learning Experience This program presents a better teaching and learning experience – for you and your students. Personalize Learning with MyAccountingLab:

MyAccountingLab not only gives students more “ I Get It ” moments, but gives instructors the flexibility to make technology an integral part of their course. Help Students Master the Material with Strong Pedagogical Aids: Accessible learning aids enable students to apply tax principles within the chapter to real-life situations. Keep Your Course Current: This edition is updated to include 2013 and early 2014 information. Note: You are purchasing a standalone product; MyAccountingLab does not come packaged with this content. If you would like to purchase both the physical text and MyAccountingLab search for ISBN-10: 0133822257/ISBN-13: 9780133822250. That package includes ISBN-10: 013377208X/ISBN-13: 9780133772081 and ISBN-10: 013381307X/ISBN-13:

9780133813074. MyAccountingLab is not a self-paced technology and should only be purchased when required by an instructor.

**TaxACT 2012 - Final Version, Prentice Hall's Federal Taxation 2014 Comprehensive**

Prentice Hall The Most Trusted Name in Tax For 75 years, more than 39 million Americans have trusted J.K. Lasser to help them save money at tax time J.K. Lasser can save you MORE money! Visit [www.jklasser.com](http://www.jklasser.com) today for: 365-day-a-year tax news, advice, and guidance Ask J.K. Lasser! Get YOUR tax question answered! Free tax supplement ADDED BONUS: sign-up for FREE monthly e-mail tax updates Easy-to-Use Format Explains Complex Tax Laws FILING TIPS and FILING INSTRUCTIONS help you prepare your 2013 return PLANNING REMINDERS highlight year-end tax strategies for 2013 and planning opportunities for 2014 and later years CAUTIONS point out potential pitfalls to avoid and areas where you might expect IRS opposition LAW ALERTS indicate recent changes in the tax law and pending legislation before Congress COURT DECISIONS highlight key rulings from the Tax Court and other federal courts IRS ALERTS highlight key rulings and announcements from the IRS Basics of Filing (Chap. 1) including: Which form to file - Chap. 1 Filing for your children - Chap. 1 Filing as Head of Household - Chap. 1 Filing for

married couples - Chap. 1 What Must You Report as Income? (Chaps. 2-11) including: Fringe Benefits - Chap. 3 Capital gains & losses - Chap. 5 Traditional & Roth IRAs - Chap. 8 Rental Income - Chap. 9 What Deductions Can You Claim? (Chaps. 12-21) including: Moving expenses - Chap. 12 Charitable deductions - Chap. 14 Casualty Loss - Chap. 18 Who is a dependent? - Chap. 21 How Much Tax Do You Owe? (Chaps. 22-28) including: The AMT - Chap. 23 Your child's tax - Chap. 24 Personal tax credits - Chap. 25 Estimated taxes - Chap. 27 Strategies to Save You Taxes (Chaps. 29-39) including: Tax-free residence sales - Chap. 29 Investing in securities - Chap. 30 Tax credits for education - Chap. 33 Armed forces rules - Chap. 35 Planning Ideas for Your Business (Chaps. 40-45) including: Home office deduction - Chap. 40 Keogh, Simple, or SEP - Chap. 41 Auto expenses - Chap. 43 Self-employment tax - Chap. 45 Now That You're Done (Chaps. 46-48) including: Electronic filing - Chap. 46 Filing extensions - Chap. 46 IRS Audits - Chap. 48 Amended returns - Chap. 47 Pearson Higher Ed For any first course in Federal Taxation at the undergraduate or MBA level. The most recent federal taxation mandates with the highest level of readability and relevancy for readers.

Rupert/Pope/Anderson are unsurpassed in blending the technical content of the most recent federal taxation mandates with the highest level of readability and relevancy for readers. *The Routledge Companion to Accounting History* Prentice Hall NOTE: Before purchasing, check with your instructor to ensure you select the correct ISBN. Several versions of Pearson's MyLab & Mastering products exist for each title, and registrations are not transferable. To register for and use Pearson's MyLab & Mastering products, you may also need a Course ID, which your instructor will provide. Used books, rentals, and purchases made outside of Pearson If purchasing or renting from companies other than Pearson, the access codes for Pearson's MyLab & Mastering products

may not be included, more "I Get It" personalized study  
 may be incorrect, moments, but gives plan that helps  
 or may be instructors the them better absorb  
 previously flexibility to make course material and  
 redeemed. Check technology an understand  
 with the seller integral part of difficult concepts.  
 before completing their course. Help 0134206428 /  
 your purchase. For Students Master the 9780134206424:  
 any first course in Material with Prentice Hall's  
 Federal Taxation at Strong Pedagogical Federal Taxation  
 the undergraduate Aids: Accessible 2016 Comprehensive  
 or MBA level. This learning aids Plus  
 package includes enable students to MyAccountingLab  
 MyAccountingLab®. apply tax with Pearson eText  
 The principles within -- Access Card  
 Rupert/Pope/Anderson the chapter to real-Package, 29/e  
 n series is life situations. Package consists  
 unsurpassed in Keep Your Course of: \* 0134104374 /  
 blending technical Current: This 9780134104379:  
 aspects of the most edition is updated Prentice Hall's  
 recent federal to include 2014 and Federal Taxation  
 taxation mandates early 2015 2016 Comprehensive,  
 with maximum information. 29/e \* 0134104935 /  
 readability and 9780134104935:  
 relevance for Personalize MyAccountingLab  
 students. Prentice Learning with with Pearson eText  
 Hall's Federal MyAccountingLab is -- Access Card --  
 Taxation 2016 an online homework, for Prentice Hall's  
 Comprehensive, tutorial, and Federal Taxation  
 Twenty-Ninth assessment program 2016 Comprehensive,  
 Edition has been designed to work 29/e  
 updated to provide with this text to Prentice Hall's  
 a better teaching engage students and Federal Taxation  
 and learning improve results. 2016 Individuals  
 experience-for you Within its Pearson College  
 and your students. structured Division  
 Offer a Total environment, For any first  
 Learning Solution students practice course in Federal  
 with what they learn, Taxation at the  
 MyAccountingLab: test their undergraduate or  
 MyAccountingLab not understanding, and MBA level. The Rupe  
 only gives students pursue a rt/Pope/Anderson

series is unsurpassed in blending technical aspects of the most recent federal taxation mandates with maximum readability and relevance for students. ; MyAccountingLab® for Prentice Hall's Federal Taxation 2015 is a total learning package. MyAccountingLab is an online homework, tutorial, and assessment program that truly engages students in learning. It helps students better prepare for class, quizzes, and exams—resulting in better performance in the course—and provides educators a dynamic set of tools for gauging individual and class progress. ; Teaching and Learning Experience This program presents a better teaching and learning experience—for you and your students. Personalize

Learning with MyAccountingLab: MyAccountingLab not only gives students more “I Get It” moments, but gives instructors the flexibility to make technology an integral part of their course. Help Students Master the Material with Strong Pedagogical Aids: Accessible learning aids enable students to apply tax principles within the chapter to real-life situations. Keep Your Course Current: This edition is updated to include 2013 and early 2014 information. Note: You are purchasing a standalone product; MyAccountingLab does not come packaged with this content. If you would like to purchase both the physical text and MyAccountingLab search for ISBN-10: 0133822141/ISBN-13: 9780133822144. That package includes

ISBN-10: 013380660X/ISBN-13: 9780133806601 and ISBN-10: 0133807150/ISBN-13: 9780133807158. ; MyAccountingLab is not a self-paced technology and should only be purchased when required by an instructor. *Prentice Hall's Federal Taxation* Prentice Hall For mainstream introductory courses in federal income tax concepts and applications as related to Corporations, Partnerships, Estates and Trusts, at the undergraduate or MBA level. This text goes beyond its role as an exhaustive guide to 2006 Federal Tax mandates. The unique margin notes act as an internal study guide to provide additional assistance for students and help them master the concepts of federal taxation. Prentice-Hall ... Federal Tax Service Routledge For any first course in Federal Taxation at the undergraduate or

MBA level. The most recent federal taxation mandates with the highest level of readability and relevancy for readers. Rupert/Pope/Anderson are unsurpassed in blending the technical content of the most recent federal taxation mandates with the highest level of readability and relevancy for readers.

**Prentice Hall Edition**  
Prentice Hall

ALERT: Before you purchase, check with your instructor or review your course syllabus to ensure that you select the correct ISBN. Several versions of Pearson's MyLab & Mastering products exist for each title, including customized versions for individual schools, and registrations are not transferable. In addition, you may need a CourseID, provided by your instructor, to register for and use Pearson's MyLab & Mastering products. Packages Access codes for Pearson's MyLab & Mastering products may not be included when purchasing or renting from companies other than Pearson; check with the seller before completing your purchase. Used or rental books If you rent or purchase a used book with an access code, the access code may have been redeemed previously and you may have to purchase a new access code. Access codes that are purchased from sellers other than Pearson carry a higher risk of being either the wrong ISBN or a previously redeemed code. Check with the seller prior to purchase. Note: This is just the Access Card, if you want the Book/Access Card order the ISBN below:

013381498X /  
9780133814989 Public Speaking: An Audience-Centered Approach Plus NEW MyCommunicationLab with Pearson eText -- Access Card Package Package consists of:  
0205890857 /  
9780205890859 NEW MyCommunicationLab with Pearson eText -- Valuepack Access Card  
0205914632 /  
9780205914630 Public Speaking: An Audience-Centered Approach --

**Prentice Hall's  
Federal Taxation 2014  
Individuals Plus NEW  
MyAccountingLab with  
Pearson EText --  
Access Card Package**  
Prentice Hall

NOTE: Before purchasing, check with your instructor to ensure you select the correct ISBN. Several versions of Pearson's MyLab & Mastering products exist for each title, and registrations are not transferable. To register for and use Pearson's MyLab & Mastering products, you may also need a Course ID, which your instructor will provide. Used books, rentals, and purchases made outside of Pearson If purchasing or renting from companies other than Pearson, the access codes for Pearson's MyLab & Mastering products may not be included, may be incorrect, or may be previously redeemed. Check with the seller before completing your purchase. For any first course in Federal Taxation at the undergraduate or MBA level. This package includes MyAccountingLab ® . The Rupert/Pope/Anderson series is unsurpassed in blending technical aspects of the most recent federal taxation mandates with maximum readability and relevance for students. Prentice Hall's Federal Taxation 2016 Corporations, Partnerships, Estates & Trusts, Twenty-Ninth Edition has been

updated to provide a better teaching and learning experience--for you and your students. Offer a Total Learning Solution with MyAccountingLab: MyAccountingLab not only gives students more "I Get It" moments, but gives instructors the flexibility to make technology an integral part of their course. Help Students Master the Material with Strong Pedagogical Aids: Accessible learning aids enable students to apply tax principles within the chapter to real-life situations. Keep Your Course Current: This edition is updated to include 2014 and early 2015 information. Personalize Learning with MyAccountingLab MyAccountingLab is an online homework, tutorial, and assessment program designed to work with this text to engage students and improve results. Within its structured environment, students practice what they learn, test their understanding, and pursue a personalized study plan that helps them better absorb course material and understand difficult concepts. 0134206436 / 9780134206431: Prentice Hall's Federal Taxation 2016 Corporations, Partnerships, Estates & Trusts Plus MyAccountingLab with Pearson eText -- Access Card Package, 29/e Package consists of: 0134105850 / 9780134105857: Prentice Hall's Federal Taxation 2016 Corporations, Partnerships, Estates & Trusts, 29/e 0134124162 / 9780134124162: MyAccountingLab with Pearson eText -- Access Card -- for Prentice Hall's Federal Taxation 2016 Corporations, Partnerships, Estates & Trusts, 29/e NEW MyAccountingLab with Pearson EText -- Access Card -- for Prentice Hall's Federal Taxation 2014 Corporations, Partnerships, Estates and Trusts Prentice Hall

ALERT: Before you purchase, check with your instructor or review your course syllabus to ensure that you select the correct ISBN. Several versions of Pearson's MyLab & Mastering products exist for each title, including customized versions for individual schools, and registrations are not transferable. In addition, you may need a CourseID, provided by your instructor, to register for and use Pearson's MyLab & Mastering products. Packages Access codes for Pearson's MyLab & Mastering products may not be included when purchasing or renting from companies other than Pearson; check with the seller before completing your purchase. Used or rental books If you rent or purchase a used book with an access code, the access code may have been redeemed previously and you may have to purchase a new access code. Access codes Access codes that are purchased from sellers other than Pearson carry a higher risk of being either the wrong ISBN or a previously redeemed code. Check with the seller prior to purchase. -- For any first course in Federal Taxation at the undergraduate or MBA level. The most recent federal taxation mandates with the highest

level of readability and relevancy for readers. Rupert/Pope/Anderson are unsurpassed in blending the technical content of the most recent federal taxation mandates with the highest level of readability and relevancy for readers. This Package Contains: 013345178X / 9780133451788: NEW MyAccountingLab with Pearson eText -- Access Card -- for PH's Federal Taxation 2014 Comprehensive 0133450112 / 9780133450118: Prentice Hall's Federal Taxation: Comprehensive, 27/e Alternate Binding available (W/ TaxAct 2012) -- ISBN: 0133438589 / 9780133438581: This Package Contains: 013345178X / 9780133451788: NEW MyAccountingLab with Pearson eText -- Access Card -- for PH's Federal Taxation 2014 Comprehensive 0133450112 / 9780133450118: Prentice Hall's Federal Taxation: Comprehensive, 27/e 0133450163 /

9780133450163: TaxACT 2012 - Final Version, Prentice Hall's Federal Taxation 2014 Comprehensive Federal Taxes Explanation ... for Use in Conjunction with 1956-1957 Prentice-Hall Students Tax Law ... Prentice Hall Contemporary Health Promotion in Nursing Practice, Second Edition describes why nurses are positioned to model and promote healthy behaviors to the public, and how they can promote health to the community. The Second Edition emphasizes the nurse's role in health promotion and illustrates how healthy behaviors like weight management, positive dietary changes, smoking cessation, and exercise are more likely to be adopted by clients if nurses model these behaviors. Contemporary Health

Promotion in Nursing Practice, Second Edition features updated content around the topics of health promotion theories; health disparities and health promotion policy to reflect changes in the healthcare landscape. Key Features: Revised content around epigenetics and nursing informatics Healthy People 2020 guidelines referenced throughout the text Navigate 2 Advantage Access **Entrepreneurial Finance** Prentice Hall The Pope/Anderson/Kramer series is unsurpassed in blending the technical content of the most recent federal taxation mandates with the highest level of readability and relevancy for students. **Prentice Hall's Federal Taxation 2016 Corporations, Partnerships, Estates & Trusts** Prentice Hall For any first course in Federal Taxation

---

at the undergraduate or MBA level. The most recent federal taxation mandates with the highest level of readability and relevancy for readers.

Rupert/Pope/Anderson are unsurpassed in blending the technical content of the most recent federal taxation mandates with the highest level of readability and relevancy for readers.

*JK Lasser's Your Income Tax 2014*  
Pearson

For any first course in Federal Taxation at the undergraduate or MBA level. The Rupert/Pope/Anderson series is unsurpassed in blending technical aspects of the most recent federal taxation mandates with maximum readability and relevance for students. ;

MyAccountingLab® for Prentice Hall's Federal Taxation 2015 is a total learning package.

MyAccountingLab is an online homework, tutorial, and assessment program

that truly engages students in learning. It helps students better prepare for class, quizzes, and exams—resulting in better performance in the course—and provides educators a dynamic set of tools for gauging individual and class progress. ; Teaching and Learning Experience This program presents a better teaching and learning experience—for you and your students. Personalize Learning with MyAccountingLab: MyAccountingLab not only gives students more “I Get It” moments, but gives instructors the flexibility to make technology an integral part of their course. Help Students Master the Material with Strong Pedagogical Aids: Accessible learning aids enable students to apply tax principles within the chapter to real-life situations. Keep Your Course Current: This edition is updated to include 2013 and early 2014 information. ; Note:

You are purchasing a standalone product; MyAccountingLab does not come packaged with this content. If you would like to purchase both the physical text and MyAccountingLab search for ISBN-10: 0133822133/ISBN-13: 9780133822137. That package includes ISBN-10: 013380738X/ISBN-13: 9780133807387 and ISBN-10: 0133807789/ISBN-13: 9780133807783. ; MyAccountingLab is not a self-paced technology and should only be purchased when required by an instructor. 1975: January-June: Index Pearson Higher Ed  
ALERT: ; Before you purchase, check with your instructor or review your course syllabus to ensure that you ; select the correct ISBN. Several versions of Pearson's MyLab & Mastering products exist for each title, including customized versions for individual schools, and registrations are not transferable. In addition, ; you may



need a CourseID, provided by your instructor, to register for and use Pearson's MyLab & Mastering products. Packages Access codes for Pearson's MyLab & Mastering products may not be included when purchasing or renting from companies other than Pearson; check with the seller before completing your purchase. Used or rental books If you rent or purchase a used book with an access code, the access code may have been redeemed previously and you may have to purchase a new access code. Access codes that are purchased from sellers other than Pearson carry a higher risk of being either the wrong ISBN or a previously redeemed code. Check with the seller prior to purchase. For any first course in Federal Taxation at the undergraduate or MBA level. The Rupert/Pope/Anderson series is unsurpassed in blending technical aspects of the most recent federal taxation mandates with maximum readability and relevance for students. MyAccountingLab® for Prentice Hall's Federal Taxation 2015 is a total learning package. MyAccountingLab is an online homework, tutorial, and assessment program that truly engages students in learning. It helps students better prepare for class, quizzes, and exams--resulting in better performance in the course--and provides educators a dynamic set of tools for gauging individual and class progress. Teaching and Learning Experience This program presents a better teaching and learning experience--for you and your students. Personalize Learning with MyAccountingLab: MyAccountingLab not only gives students more "I Get It" moments, but gives instructors the flexibility to make technology an integral part of their course. Help Students Master the Material with Strong Pedagogical Aids: Accessible learning aids enable students to apply tax principles within the chapter to real-life situations. Keep Your Course Current: This edition is updated to include 2013 and early 2014 information. Note: MyAccountingLab is not a self-paced technology and should only be purchased when required by an instructor. This Package Contains: 013380738X / 9780133807387: NEW MyAccountingLab with Pearson eText -- Access Card -- for PH's Federal Taxation 2015 Comprehensive 0133807789 / 9780133807783: Prentice Hall's Federal Taxation 2015: Comprehensive, 27/e *Prentice-Hall ... Federal Tax Service Cumulative* Jones & Bartlett Publishers Entrepreneurial Finance: Concepts and Cases addresses issues that are often overlooked in traditional finance textbooks, namely, how

to handle the unique financial challenges faced by start-ups and small businesses. The book is structured around seven modules or building blocks designed to be taught across a full semester with natural break points built into each chapter within the modules. The building blocks present macro-concepts which are explored in greater detail in each of the chapters. A starting chapter provides guidance about the use of cases for students and a concluding chapter delivers information about how to win business plan competitions. Each concept is illustrated by a short case, and followed by thoughtful questions to enhance learning. The cases, previously unpublished, are written by an international group of experienced case writers from the field of finance, and deal with real companies, real problems, and currently unfolding issues. A case teaching manual geared to finance in general, and short cases in particular, is provided for the instructor and includes specific tips, techniques, and activities for each case in the text. Written for upper level undergraduate students of entrepreneurship, this highly accessible book breaks down complex concepts, and includes hands-on cases and exercises, making learning a breeze!

Prentice Hall's Federal Tax Course  
 Pearson College Division  
 013345200X /  
 9780133452006 Prentice Hall's Federal Taxation 2014 Comprehensive, TAX Act 2012 Final Version, Prentice Hall's Federal Taxation 2014 Comprehensive, 27/e Package consists of:  
 0133450112 /  
 9780133450118 Prentice Hall's Federal Taxation 2014 Comprehensive  
 0133450163 /  
 9780133450163 TaxACT 2012 - Final Version, Prentice Hall's Federal Taxation 2014 Comprehensive  
Prentice Hall's Federal Taxation 2015 Individuals Prentice Hall

For any first course in Federal Taxation at the undergraduate or MBA level. The most recent federal taxation mandates with the highest level of readability and relevancy for readers. Rupert/Pope/Anderson

are unsurpassed in blending the technical content of the most recent federal taxation mandates with the highest level of readability and relevancy for readers. This Package Contains:

- 0133451771 / 9780133451771: NEW MyAccountingLab with Pearson eText -- Standalone Access Card -- for PH's Federal Taxation 2014 Individuals • 0133450279 / 9780133450279: Prentice Hall's Federal Taxation 2014 Individuals Alternate Binding available (W/ TaxAct 2012) – ISBN: 0133455270 / 9780133455274: This Package Contains: • 0133451771 / 9780133451771: NEW MyAccountingLab with Pearson eText -- Standalone Access Card -- for PH's Federal Taxation 2014 Individuals • 0133450279 / 9780133450279: Prentice Hall's Federal Taxation 2014 Individuals • 0133450163 / 9780133450163: TaxACT 2012 - Final Version, Prentice Hall's Federal Taxation 2014 Comprehensive

Catalog of Copyright Entries. Third Series  
 Prentice Hall  
 The

---

Rupert/Pope/Anderson series is unsurpassed in blending technical aspects of the most recent federal taxation mandates with maximum readability and relevance for students. Prentice Hall's Federal Taxation 2016 Comprehensive, Twenty-Ninth Edition has been updated to provide a better teaching and learning experience for you and your students. Offer a Total Learning Solution with MyAccountingLab: MyAccountingLab not only gives students more I Get It moments, but gives instructors the flexibility to make technology an integral part of their course. Help Students Master the Material with Strong Pedagogical Aids: Accessible learning aids enable students to apply tax principles within the chapter to real-life situations. Keep Your Course Current: This edition is updated to include 2014 and early 2015 information. Also available with MyAccountingLab (r) MyAccountingLab is an online homework, tutorial, and assessment program designed to work with this text to engage students and improve results. Within its structured environment, students practice what they learn, test their understanding, and pursue a personalized study plan that helps them better absorb course material and understand difficult concepts. Note: You are purchasing a standalone product; MyAccountingLab does not come packaged with this content. If you would like to purchase both the physical text and MyAccountingLab search for ISBN-10: 0134206428 / ISBN-13: 9780134206424: Prentice Hall's Federal Taxation 2016 Comprehensive Plus MyAccountingLab with Pearson eText -- Access Card Package, 29/e. That package includes ISBN-10: 0134104374 / ISBN-13: 9780134104379: Prentice Hall's Federal Taxation 2016 Comprehensive, 29/e and ISBN-10: 0134104935 / ISBN-13: 9780134104935: MyAccountingLab with Pearson eText -- Access Card -- for Prentice Hall's Federal Taxation 2016 Comprehensive, 29/e. MyAccountingLab should only be purchased when required by an instructor. "